



# NASA Financial Management Manual

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## **FMM 9210 ACCOUNTING PRINCIPLES**

### **9211-1 PURPOSE AND SCOPE**

- a. This chapter sets forth the general requirements of the NASA accounting system and the accounting records and controls prescribed by the Director, Financial Management Division, NASA Headquarters. The Director, Financial Management Division, and the Financial Management Officer of each NASA Installation have the responsibility for establishing and maintaining financial records in accordance with generally accepted accounting principles and standards and prescribed regulatory and statutory requirements.
- b. FMM 9200 promulgates the procedures to be followed with respect to the various interrelated segments of the integrated accounting system. Specifically, it sets forth the uniform system of general ledger control accounts to be maintained and recorded in the system, the requirements and procedures of allotment accounting, cost accounting, and property accounting systems, and the requirements relative to revenue accounting transactions. It also includes instructions relative to miscellaneous accounting procedures such as letters of credit, fiscal yearend accounting and reporting requirements, carrier account procedures, authorization and appropriation act provisions, and accounting for cooperative agreements funded by trust fund deposits.

### **9211-2 AUTHORITY**

The requirements and procedures set forth in FMM 9200 have been developed to implement the policies and objectives of financial accounting (see FMM 9010), and are in accordance with General Accounting Office principles and standards of other regulatory and statutory requirements.

### **9211-3 GENERAL LEDGER CONTROLS**

The NASA accounting system requires general ledger controls to be maintained over all assets, liabilities, funds, equities, revenues, and costs through the use of a double entry accounting system utilizing in FMM 9220. General Ledger accounts will be grouped and subsidiary records will be maintained to provide the accounting detail necessary to properly record transactions and to prepare timely and meaningful financial statements and reports for all management levels and external sources.



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## **9211-4 FINANCIAL CONTROL AND RECORDING OF ASSETS**

Assets will be controlled and recorded as an integral part of an accounting system. Supplies and materials will be recorded based on information provided by the Supply and Equipment Management Officer who is responsible for inventory management and reporting. Capitalized equipment and real property will be recorded at the detail item level, thus providing independent financial control. Reconciliation of capitalized equipment and real property detail records with the supply and equipment management records, and the real property records will be done on a periodic basis as prescribed in FMM 9250. Financial Management Officers and Supply and Equipment Management Officers/Real Property Officers are jointly responsible for reconciling capitalized equipment and real property records and reporting the mutually agreed to values.

## **9211-5 ALLOTMENT CONTROLS**

Administrative controls will be established, in accordance with NMI 9050.3\_, to prevent commitments and obligations from exceeding amounts allotted. Such administrative controls will include appropriate procedures for certification of funds availability prior to obligation. Accounting records will provide a basis for determining that funds are available for incurring commitments or obligations, and to ensure that expenditures are not in excess of allotments.

## **9211-6 MECHANIZATION OF THE ACCOUNTING AND REPORTING SYSTEM**

Accounting systems, whether manual or mechanized, are subject to approval by the Comptroller General of the United States, and should conform to prescribed GAO principles, standards, and related requirements. The use of automated data processing (ADP) methods to facilitate the processing of accounting transactions and to enhance the recording and reporting capabilities of financial management is encouraged, provided that such operations result in economy and efficiency, and conform to generally accepted accounting, audit, and internal control principles and standards.

## **9211-7 BASIC GUIDELINES FOR ADP ACCOUNTING SYSTEMS**

- a. Adequate control over the validity and accuracy of accounting data input is of the utmost importance. Provisions will be made for verification and acceptance of data input to mechanized systems by the inclusion of automated edit routines. Data which are not subject to machine editing routines will be verified by other means, (e.g., key or visual verification) to assure its accuracy. Control totals will be used to provide a means of checking the accuracy of the data processed. The extent of such controls varies with the type of application and must, therefore, be considered on a case-by-case basis.



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- b. ADP systems must include such capabilities as master file listings, master file update listings (daily, monthly, yearly), error listings, detail program processing specifications, and status reporting (year-to-date and inception-to-date).
- c. Financial Management Officers will establish backup computer capability to provide for the continuation of operation in cases of primary computer operational problems. Systems capability will be developed to reconstruct master files and detail update files whenever system failures destroy operational files.
- d. ADP accounting records, printouts, and tapes, will be retained in a manner supportive of internal audit and General Accounting Office audit requirements (see FMM 9660). Pertinent documents and files will be disposed of in accordance with Part 101-11.404-2, General Services Administration Federal Property Management Regulations.

## **9211-8    *NASA ACCOUNTING ENTITIES***

- a. In the NASA accounting and reporting system, each Installation for which a separate Agency Location Code (ALC) and/or a separate Accounting Installation Number (AIN) have been assigned is considered an accounting entity. An Accounting Installation Number has been assigned to each accounting entity by NASA Headquarters for use in Agencywide accounting and reporting systems. The two-digit code is a part of the Agencywide Coding Structure (see FMM 9120).
- b. The various accounting entities and their related Agency Location Codes and Accounting Installation Numbers are listed in FMM Appendix 9211-8A.

## **9211-9    *RECOMMENDATIONS FOR IMPROVEMENTS***

Recommendations and proposals for changes in the NASA accounting system should be submitted to the Director, Financial Management Division, Code BFG, NASA Headquarters. The Headquarters financial management systems staff will evaluate the proposed changes in terms of economy, time, application to the NASA-wide accounting system, impact on the existing system, and compliance with General Accounting Office and other regulatory and statutory requirements. The Headquarters financial management systems staff will also assist, on an "as required" basis, in implementing improvements to the Agencywide and Installation accounting systems.



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## 9210-8A NASA ACCOUNTING INSTALLATIONS

<b><u>NASA ACCOUNTING ENTITIES AND ADDRESS</u></b>	<b><u>AGENCY LOCATION CODE</u></b>	<b><u>ACCOUNTING INSTALLATION NUMBER</u></b>
NASA HEADQUARTERS WASHINGTON, DC 20546	80-00-0001	10
NASA HEADQUARTERS AGENCY ACCOUNTS AND REPORTS BRANCH, CODE BFB WASHINGTON, DC 20546	80-00-0087	N/A
AMES RESEARCH CENTER MOFFETT FIELD, CA 94035	80-00-1201	21
LEWIS RESEARCH CENTER 21000 BROOKPARK ROAD CLEVELAND, OH 44135	80-00-0701	22
LANGLEY RESEARCH CENTER LANGLEY STATION HAMPTON, VA 23665	80-00-0501	23
DRYDEN FLIGHT RESEARCH CTR EDWARDS, CA 93523	80-00-0024	24
GODDARD SPACE FLIGHT CTR GREENBELT, MD 20771	80-00-0002	51
MARSHALL SPACE FLIGHT CTR MARSHALL SPACE FLIGHT CTR, AL 35812	80-00-4901	62
JOHN C. STENNIS SPACE CTR STENNIS SPACE CENTER, MS 39529	80-00-0101	64
LYNDON B. JOHNSON SPACE CTR HOUSTON, TX 77058	80-00-0004	72
JOHN F. KENNEDY SPACE CTR KENNEDY SPACE CENTER, FL 32899	80-00-4904	76



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NOTE 1 - Foreign payments processed by the State Department relating to NASA activity, will be reported by the State Department to the Department of the Treasury using the State Department Agency Location Code (ALC) and a NASA appropriation symbol. These payments will be identified by Code BFB, NASA Headquarters, and expenditure information will be billed to the Installation utilizing the On-line Payment and Collection System (OPAC).

NOTE 2 - Letter of credit recipient drawdowns will be reported by the Department of Health and Human Services (ALC 75-08-9701) to the Department of Treasury under Account Symbol 80F3875. NASA Headquarters, Code BFB, will bill each Installation for its recipients' monthly drawdowns on OPAC under ALC 80-00-0087.